

Industry Circular



Internal Revenue Service

Alcohol, Tobacco, and Firearms Division
Washington, D.C. 20224

March 7, 1969

Industry Circular No. 69-9

CONTINUATION OF SHIPMENTS TO LICENSEES AFTER EXPIRATION OF LICENSE

Licensees under the Federal Firearms
Act and 18 U.S.C. Chapter 44 and
Others Concerned:

Purpose. The purpose of this circular is to announce an extension of time during which a transferor licensee may sell or dispose of firearms or ammunition to another licensee following the expiration date of the transferee's license.

Background. Under 26 CFR 178.94 a transferor licensee may not sell or dispose of firearms or ammunition unless he has in his possession a certified copy of the transferee's license. However, an exception is provided to the extent that a transferor licensee who has such certified copy may sell or dispose of firearms or ammunition to a licensee for not more than 45 days following the expiration date of the transferee's license. The Service is experiencing delays in issuing renewal licenses due to the heavy volume of license applications received and the large number of incomplete applications filed. This in turn results in delay in furnishing certified copies of licenses to transferors within the 45 day period specified in the regulations.

Temporary Emergency Relief. Under the authority contained in 26 CFR 178.22(a), the 45 day period specified in 26 CFR 178.94 is temporarily extended to 75 days. Accordingly, a transferor licensee who has the certified copy of the license required by regulations may sell or dispose of firearms or ammunition to a licensee for not more than 75 days following the expiration date of the transferee's license. This variation from the requirements of 26 CFR 178.94 is approved pursuant to a finding that an emergency exists and the variation from specific requirements (1) is necessary, (2) will not hinder the effective administration of 26 CFR Part 178, and (3) is not contrary to any provisions of law. Because the variation from requirements authorized herein will apply to all licensees, it will not be necessary for any licensee to submit a written application pursuant to 26 CFR 178.22(b) with respect to such extension of time.

Period of Variation. The variation granted herein is effective only with respect to licenses expiring on or before December 16, 1969. The 45 day period specified in 26 CFR 178.94 will apply to any license expiring after December 16, 1969.

Inquiries. Inquiries regarding this circular should refer to its number and be addressed to your Assistant Regional Commissioner, Alcohol, Tobacco and Firearms.

Harold A. Serr, Director
Alcohol, Tobacco and Firearms Division